

Reporting
Reporting Requirements

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office (SAO) within 150 days after the close of each fiscal year.

STATEMENT AND SCHEDULES	Districts with total revenues of \$2 million or more	Districts with total revenues of less than \$2 million ¹
Fund Resources and Uses Arising from Cash Transactions	X	
Notes to Financial Statements	X	
04/05 Revenues and Expenditures	X	X
09 Liabilities	X	X
10 Limitation of Indebtedness	X	X
16 Financial Assistance	X	X
19 Labor Relations Consultant(s)	X	X
21 Risk Management	X	X
22 Annual Questionnaire for Accountability Audit ²		See footnote 2

X Required to be prepared and submitted to the SAO.

Districts following double entry accounting and generally accepted accounting principles (GAAP) should prepare financial statements listed in the GAAP BARS Manual.